



Trustees' Financial Summary

FY2015-16

Submit ID: 0971-16516005

56 Yellowstone County

0971 Laurel H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Donnie McVee **Phone #:** (406) 628-8623

(Signature)

(Date)

Chair, Board of Trustees: Doug LeBrun

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
150	Laurel High School Admin Acct	LOCAL		
304	Vo Ed All Career & Tech Ed Programs	STATE		State
324	Graduation Matters Montana	STATE		
329	Multi District Agreement	STATE		
390	Vo Ed All Career & Tech Ed Programs	STATE		State
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	056 0971 8116	84.048A
455	Vo Ed Carl Perkins Basic Grant	FEDERAL	056 0971 8115	84.048A
657	Advancing Agriculture Education Program	STATE		NA
662	Dewey Hanson Foundation	LOCAL		
663	Pre-Employment Transition Service (DPHHS)	STATE		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	375,846.99	75,059.97	212,308.65	
02	Taxes Receivable - Real and Personal (120-149)	14,683.90	1,264.31	794.47	
03	Taxes Receivable - Protested (150-159)		46,670.31	52,781.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	390,530.89	122,994.59	265,884.73	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	1,062,392.70	51,049.76		
35	TOTAL LIABILITIES	1,062,392.70	51,049.76		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,683.90	47,934.62	53,576.08	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	71,329.78	2,963.31		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(757,875.49)	21,046.90	212,308.65	
52	TOTAL FUND BALANCE/EQUITY	(686,545.71)	24,010.21	212,308.65	
53	TOTAL LIABILITIES AND FUND BALANCE	390,530.89	122,994.59	265,884.73	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,579.09	148,983.30	83,799.14	23,447.45
02	Taxes Receivable - Real and Personal (120-149)	658.12			206.12
03	Taxes Receivable - Protested (150-159)				7,597.21
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			464.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,237.21	148,983.30	84,264.07	31,250.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	35,349.80			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	35,349.80			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	658.12			7,803.33
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			4,885.00	
48	Fund Balance for Budget	(25,770.71)	148,983.30	79,379.07	23,447.45
52	TOTAL FUND BALANCE/EQUITY	(25,770.71)	148,983.30	84,264.07	23,447.45
53	TOTAL LIABILITIES AND FUND BALANCE	10,237.21	148,983.30	84,264.07	31,250.78

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,891.76		9,982.91	23,509.92
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	15,660.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	76,551.76		9,982.91	23,509.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	76,551.76		9,982.91	23,509.92
52	TOTAL FUND BALANCE/EQUITY	76,551.76		9,982.91	23,509.92
53	TOTAL LIABILITIES AND FUND BALANCE	76,551.76		9,982.91	23,509.92

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	38,511.78	3,563.47		177,111.49
02	Taxes Receivable - Real and Personal (120-149)	160.33			5,541.10
03	Taxes Receivable - Protested (150-159)	5,914.21			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,586.32	3,563.47		182,652.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)	6,413.93			377,422.80
35	TOTAL LIABILITIES	6,413.93			377,422.80
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,074.54			5,541.10
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,097.85	3,563.47		(200,311.31)
52	TOTAL FUND BALANCE/EQUITY	32,097.85	3,563.47		(200,311.31)
53	TOTAL LIABILITIES AND FUND BALANCE	44,586.32	3,563.47		182,652.59

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	154,437.39	85,900.96		
02	Taxes Receivable - Real and Personal (120-149)		805.13		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	154,437.39	86,706.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)		61,638.87		
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		61,638.87		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		805.13		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	154,437.39	24,262.09		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	154,437.39	24,262.09		
53	TOTAL LIABILITIES AND FUND BALANCE	154,437.39	86,706.09		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,128.87		211,103.99	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,128.87		211,103.99	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	12,128.87		211,103.99	
52	TOTAL FUND BALANCE/EQUITY	12,128.87		211,103.99	
53	TOTAL LIABILITIES AND FUND BALANCE	12,128.87		211,103.99	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	1,136,078.84	1,243,740.15
1111	District Levy - Real Property	533,011.85	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	41,463.72	2,931.98
1190	Penalties and Interest on Taxes	858.55	1,250.92
1310	Individual Tuition	14,009.45	16,004.08
1900	Other Revenue from Local Sources	284.73	0.00
3110	Direct State Aid	2,080,586.53	2,146,260.44
3111	Quality Educator	150,731.10	154,062.37
3112	At Risk Student	6,920.10	6,793.88
3113	Indian Education For All	13,647.60	14,073.12
3114	American Indian Achievement Gap	2,400.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	116,759.15	145,147.82
3116	Data For Achievement	10,035.00	13,480.00
3118	Natural Resource Development	14,826.60	24,095.20
3120	State Guaranteed Tax Base Aid	626,288.00	576,681.84
3444	State School Block Grant	198,443.04	198,443.04
3446	SB96 Block Grant Reimbursement	10,626.81	0.00
3460	Montana Oil and Gas Tax	3,946.77	860.17
6100	Material Prior Period Revenue Adjustments	5,694.56	-516,418.83
9710	Residual Equity Transfers In	76.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,966,688.86	4,030,071.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1,771,436.21	1,730,758.57
			2XX	Personal Services - Employee Benefits	297,424.88	273,854.57
			3XX	Purchased Professional and Technical Services	3,631.74	3,346.67
			4XX	Purchased Property Services	486.00	613.00
			5XX	Other Purchased Services	3,785.81	46,258.75
			6XX	Supplies and Materials	149,701.70	147,317.09
			810	Dues and Fees	279.00	25.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	130,201.84	116,718.12
			2XX	Personal Services - Employee Benefits	15,906.09	16,132.47
			3XX	Purchased Professional and Technical Services	57,536.50	59,163.30
			5XX	Other Purchased Services	331.20	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	846.08	1,262.19
			810 Dues and Fees	119.50	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	5,292.19	2,740.97
			6XX Supplies and Materials	94.80	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	69,288.01	72,029.50
			2XX Personal Services - Employee Benefits	15,119.14	15,785.15
			3XX Purchased Professional and Technical Services	62.52	0.00
			5XX Other Purchased Services	6,729.00	0.00
			6XX Supplies and Materials	8,959.75	12,677.91
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	92,531.61	103,589.95
			2XX Personal Services - Employee Benefits	8,377.91	8,598.02
			3XX Purchased Professional and Technical Services	6,188.58	21,507.08
			5XX Other Purchased Services	30,307.90	6,616.12
			6XX Supplies and Materials	2,897.74	2,636.71
			810 Dues and Fees	7,157.23	7,521.42
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	220,765.07	235,896.34
			2XX Personal Services - Employee Benefits	33,979.08	32,253.87
			3XX Purchased Professional and Technical Services	54.50	0.00
			5XX Other Purchased Services	3,740.81	4,147.44
			6XX Supplies and Materials	1,252.28	11,040.99
			810 Dues and Fees	1,440.00	1,710.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	101,413.83	128,987.09
			2XX Personal Services - Employee Benefits	19,526.70	24,588.41
			3XX Purchased Professional and Technical Services	22,737.28	29,446.71
			4XX Purchased Property Services	26,598.40	28,012.35
			5XX Other Purchased Services	18,898.87	17,820.49
			6XX Supplies and Materials	9,356.03	22,175.85
			810 Dues and Fees	447.75	1,624.78
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	226,898.55	240,108.40
			2XX Personal Services - Employee Benefits	53,766.71	54,361.69
			3XX Purchased Professional and Technical Services	74,242.04	132,221.78
			4XX Purchased Property Services	258,645.66	229,896.41
			5XX Other Purchased Services	40,763.02	60,460.46
			6XX Supplies and Materials	74,910.14	86,040.99
			810 Dues and Fees	275.12	355.50
			8XX Other Expenditures	120.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		27XX	Student Transportation Services			
		4XX	Purchased Property Services	75.00	24.91	
		5XX	Other Purchased Services	384.42	3,300.00	
		6XX	Supplies and Materials	18.48	0.00	
	280		Special Education - Local and State			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	178,740.33	193,340.69	
		2XX	Personal Services - Employee Benefits	34,982.14	40,531.29	
		6XX	Supplies and Materials	0.00	77.32	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	11,204.08	11,209.97	
	316		Data For Achievement			
		25XX	Support Services - Business			
		1XX	Personal Services - Salaries	10,035.00	0.00	
	365		Indian Education for All - OTO & Ongoing			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	13,543.25	16,738.97	
		2XX	Personal Services - Employee Benefits	183.11	226.15	
	390		State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	287,185.25	305,947.37	
		2XX	Personal Services - Employee Benefits	46,032.24	47,723.42	
		3XX	Purchased Professional and Technical Services	0.00	209.70	
		4XX	Purchased Property Services	152.00	1,872.24	
		5XX	Other Purchased Services	1,381.90	106.58	
		6XX	Supplies and Materials	14,171.41	10,073.56	
		26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	31.00	455.70	
		6XX	Supplies and Materials	239.29	324.30	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,467.98	5,161.13	
		2XX	Personal Services - Employee Benefits	677.90	359.87	
		3XX	Purchased Professional and Technical Services	0.00	12,432.82	
		4XX	Purchased Property Services	1,440.63	0.00	
		5XX	Other Purchased Services	247.94	5,086.00	
		6XX	Supplies and Materials	0.00	300.00	
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	40,973.46	38,477.54	
		2XX	Personal Services - Employee Benefits	2,191.58	1,229.74	
		3XX	Purchased Professional and Technical Services	272.25	13.62	
		4XX	Purchased Property Services	735.43	189.50	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	17,613.89	7,885.79
			6XX Supplies and Materials	7,775.87	8,757.86
			810 Dues and Fees	5,461.00	5,362.00
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	16,514.41	15,217.54
			2XX Personal Services - Employee Benefits	2,086.46	1,066.40
			3XX Purchased Professional and Technical Services	0.00	21,375.00
			4XX Purchased Property Services	9,259.85	19,430.45
			5XX Other Purchased Services	2,600.52	7,182.60
			6XX Supplies and Materials	1,644.48	610.72
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	157,680.99	178,831.07
			2XX Personal Services - Employee Benefits	6,024.86	11,258.22
			3XX Purchased Professional and Technical Services	3,175.00	14,586.97
			4XX Purchased Property Services	24,634.64	10,621.00
			5XX Other Purchased Services	29,440.54	10,627.47
			6XX Supplies and Materials	83,283.96	48,180.18
			810 Dues and Fees	3,815.00	6,410.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	0.00	8,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,895,902.31	5,061,117.77

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					299,987.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,030,071.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,061,117.77 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	71,329.78	Less Last Year	26,816.57	(4b)	44,513.21
					44,513.21 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-686,545.71 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	109,264.48	109,846.96
	1111 District Levy - Real Property	51,049.76	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	4,587.95	312.24
	1190 Penalties and Interest on Taxes	95.48	127.37
	1510 Interest Earnings	382.87	525.05
	2220 County On-Schedule Trans Reimb	19,025.82	22,570.92
	3210 State On-Schedule Trans Reimb	19,025.83	22,570.92
	3444 State School Block Grant	16,565.30	16,565.30
	3446 SB96 Block Grant Reimbursement	1,410.35	0.00
	6100 Material Prior Period Revenue Adjustments	56.84	-51,049.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221,464.68	121,469.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	9,793.80	11,684.67
			2XX Personal Services - Employee Benefits	972.61	1,045.40
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	4,183.40	4,772.53
			2XX Personal Services - Employee Benefits	431.53	491.87
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	5,551.80	6,870.08
			2XX Personal Services - Employee Benefits	584.58	735.64
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	0.61	6.97
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	77,054.64	81,723.64
			2XX Personal Services - Employee Benefits	19,675.51	18,123.23
			3XX Purchased Professional and Technical Services	2,601.11	11,005.51
			4XX Purchased Property Services	39,503.77	31,850.86
			5XX Other Purchased Services	13,122.22	676.85
			6XX Supplies and Materials	24,636.72	14,361.61
			810 Dues and Fees	65.00	13.33
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	1,224.74	10,641.33
			2XX Personal Services - Employee Benefits	96.07	860.22



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	199,498.11	194,863.74
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	94,441.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	121,469.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,863.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,963.31 Less Last Year 0.00 (4b)	2,963.31	
	2,963.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,010.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	53,850.62	64,924.72	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,479.47	166.25	
	1190 Penalties and Interest on Taxes	49.35	71.40	
	1510 Interest Earnings	0.00	1,630.76	
	5200 Sale or Compensation for Loss of Assets	2,281.13	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,660.57	66,793.13	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	135,911.33	46,166.67
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				135,911.33	46,166.67

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						191,682.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,793.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,166.67 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						212,308.65 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	28,333.23	51,816.36
	1111 District Levy - Real Property	13,220.59	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,362.85	164.87
	1190 Penalties and Interest on Taxes	26.06	61.00
	3110 Direct State Aid	0.00	7,477.20
	6100 Material Prior Period Revenue Adjustments	0.00	-13,420.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,942.73	46,098.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	980.00	2,160.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	41,910.00	109,386.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,890.00	111,546.00	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				39,676.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				46,098.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				111,546.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-25,770.71 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	626.22	816.08
	2240 County Retirement Distribution	746,700.00	512,737.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		747,326.22	513,553.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	299,858.55	276,979.10	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	21,907.27	18,659.22	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	11,319.54	12,982.80	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,325.93	17,004.30	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	35,882.50	39,103.18	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	17,829.01	20,230.56	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	31,172.68	34,119.03	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	12,852.48	15,534.77	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	28,442.50	31,688.06	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	130.31	837.92	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,226.48	2,775.10	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	47,061.07	49,784.06	
	610	Adult Continuing Education Programs				
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,183.54	2,098.39	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	222.34	528.63	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	756.89	671.92	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	5,864.08	5,791.90	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	2,059.11	2,011.28	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	19,707.51	22,660.80	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	358.48	0.00	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	2,970.28	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>559,130.55</u>	<u>553,461.02</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					188,891.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					513,553.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					553,461.02	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					148,983.30	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
150	Laurel High School Admin Acct	
	1900 Other Revenue from Local Sources	5,578.57
324	Graduation Matters Montana	
	1920 Contributions/Donations from Private Sources	50.00
	3240 Graduation Matters Montana	6,000.00
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	18,802.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	24,128.74
662	Dewey Hanson Foundation	
	1920 Contributions/Donations from Private Sources	36,851.00
663	Pre-Employment Transition Service (DPHHS)	
	4740 Pre-Employment Transition Services (DPHHS)	17,187.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		108,597.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
150	Laurel High School Admin Acct				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,410.69
			150 Subtotal		2,410.69
304	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		9,364.18
			304 Subtotal		9,364.18
324	Graduation Matters Montana				
	324 Graduation Matters Montana				
	1XXX Instruction				
			1XX Personal Services - Salaries		3,126.00
			2XX Personal Services - Employee Benefits		514.68
			3XX Purchased Professional and Technical Services		1,500.00
			6XX Supplies and Materials		1,329.35
			324 Subtotal		6,470.03



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
390	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		20,398.47
			390 Subtotal		20,398.47
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		505.31
			6XX Supplies and Materials		4,530.43
			7XX Property and Equipment Acquisition		13,861.40
			810 Dues and Fees		300.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		2,409.32
			451 Subtotal		21,606.46
662	Dewey Hanson Foundation				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		36,851.00
			662 Subtotal		36,851.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					97,100.83

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					68,107.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					108,597.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,100.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	4,885.00	Less Last Year	225.00	(4b)	4,660.00
					4,660.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					84,264.07 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
150 Laurel High School Admin Acct	5,578.57	2,410.69	3,167.88
304 Vo Ed All Career & Tech Ed Programs	0.00	9,364.18	-9,364.18
324 Graduation Matters Montana	6,050.00	6,470.03	-420.03
390 Vo Ed All Career & Tech Ed Programs	18,802.00	20,398.47	-1,596.47



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
451 Vo Ed Carl Perkins Basic Grant	24,128.74	21,606.46	2,522.28
662 Dewey Hanson Foundation	36,851.00	36,851.00	0.00
663 Pre-Employment Transition Service (DPHHS)	17,187.50	0.00	17,187.50
Total	108,597.81	97,100.83	11,496.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	234.22	17,706.50
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	597.10	60.00
	1190 Penalties and Interest on Taxes	6.61	15.82
	1510 Interest Earnings	409.05	183.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,246.98	17,965.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,415.64	0.00
			2XX Personal Services - Employee Benefits	83.52	0.00
			6XX Supplies and Materials	1,208.81	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	17,342.48	13,679.14
			2XX Personal Services - Employee Benefits	7,124.92	3,948.30
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,825.00	6,725.00
			2XX Personal Services - Employee Benefits	14.76	39.42
			6XX Supplies and Materials	3,740.00	99.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,755.13	24,491.85

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	29,973.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,965.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,491.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,447.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	31,400.00	39,000.00
	1510 Interest Earnings	442.00	479.29
	1920 Contributions/Donations from Private Sources	0.00	250.00
	3260 State Driver's Education Reimbursement	17,731.58	15,660.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,573.58	55,389.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		28,270.00	31,163.00
		2XX Personal Services - Employee Benefits		140.39	180.74
		3XX Purchased Professional and Technical Services		0.00	63.00
		4XX Purchased Property Services		3,234.69	698.11
		5XX Other Purchased Services		2,000.00	0.00
		6XX Supplies and Materials		2,495.73	2,077.20
		7XX Property and Equipment Acquisition		0.00	17,995.00
	221X Improvement of Instruction Services				
		5XX Other Purchased Services		194.58	0.00
		8XX Other Expenditures		195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,530.39	52,177.05

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					73,339.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,389.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,177.05 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					76,551.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	76.46	75.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>76.46</u>	<u>75.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	0.00	92.70
	999	Undistributed				
		9999	Undistributed			
			971	Residual Equity Transfers Out	76.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				76.46	92.70	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					10,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					75.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92.70 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,982.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	118.03	116.99
	5300 Operating Transfers from Other Funds	0.00	8,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>118.03</u>	<u>8,116.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	15,392.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,116.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,509.92	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,681.96	13,908.91
	1111 District Levy - Real Property	6,413.93	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	517.19	37.23
	1190 Penalties and Interest on Taxes	8.94	13.19
	1510 Interest Earnings	82.06	290.21
	3281 State Technology Aid	4,752.53	4,780.58
	3445 State Combined Fund School Block Grant	51,826.61	51,826.61
	3447 SB96 Combined Block Grant Reimbursement	5,390.71	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-6,413.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		82,673.93	64,442.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	12,587.29	16,328.19
			6XX Supplies and Materials	34,020.05	38,920.57
			7XX Property and Equipment Acquisition	0.00	5,795.00
			810 Dues and Fees	0.00	23.25
		222X Educational Media Services			
			4XX Purchased Property Services	1,954.55	0.00
			5XX Other Purchased Services	8,210.25	5,980.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	30.75	104.48
		24XX Support Services - School Administration			
			6XX Supplies and Materials	7.50	0.00
		258X Admin. Tech. - Technology Coordinator			
			5XX Other Purchased Services	0.00	1,860.89
			6XX Supplies and Materials	0.00	2,512.54
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	20.00
			6XX Supplies and Materials	0.00	48.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,810.39	71,593.05



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					39,248.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,442.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,593.05	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,097.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	26.76	26.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>26.76</u>	<u>26.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					3,536.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,563.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	407,080.46	437,516.51
1111	District Levy - Real Property	191,109.38	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,727.93	1,169.32
1190	Penalties and Interest on Taxes	308.28	458.06
1510	Interest Earnings	2,694.30	2,340.51
3120	State Guaranteed Tax Base Aid	25,170.80	27,407.26
6100	Material Prior Period Revenue Adjustments	0.00	-191,109.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		642,091.15	277,782.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	2,657.80	10,326.31
			840 Principal On Debt	110,918.13	455,000.00
			850 Interest on Debt	550,918.13	204,786.26
			860 Agent Fees/Issuance Costs	1,350.00	1,525.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				665,844.06	671,637.57

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	193,543.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	277,782.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	671,637.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-200,311.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	646.39	908.24
	1900 Other Revenue from Local Sources	0.00	2,677.67
	1910 Rentals	22,985.58	21,398.56
	1920 Contributions/Donations from Private Sources	27,500.00	17,500.00
	5200 Sale or Compensation for Loss of Assets	0.00	332.04
	5400 Proceeds from Long-Term Liabilities	0.00	102,283.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,131.97	145,099.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials	179.95	75.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	2,000.00	101,977.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,179.95	102,052.08

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	111,389.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,099.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,052.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	154,437.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	67,423.65	69,770.33
	1111 District Levy - Real Property	31,938.89	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,839.74	107.06
	1190 Penalties and Interest on Taxes	30.57	59.94
	1510 Interest Earnings	578.43	566.72
	6100 Material Prior Period Revenue Adjustments	0.00	-31,938.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,811.28	38,565.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	498.14	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	896.00	9,589.00
			4XX Purchased Property Services	15,739.00	0.00
			6XX Supplies and Materials	6,821.59	6,527.07
			7XX Property and Equipment Acquisition	2,750.00	5,000.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	100,000.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	0.00	33,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,704.73	154,116.07

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	139,813.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,565.16	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	154,116.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,262.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	98.84	92.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		98.84	92.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,000.00

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	13,035.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,128.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	446,599.71	348,805.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>446,599.71</u>	<u>348,805.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	399,511.22	310,941.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>399,511.22</u>	<u>310,941.82</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	173,240.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	348,805.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	310,941.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	211,103.99	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	161,021.08	166,490.93
XX	39X 1XXX 112	Certified Teacher Staff Salaries	285,045.00	300,002.62
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,616,282.23	1,627,465.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,334.44	29,837.63
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,286.44	342.00
XX	XXX 26XX 41X	Energy Utility Services	157,796.89	143,369.12
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	2,000.00	201,977.08
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	135,210.00	181,380.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	101,908.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	101,908.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	33,969.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	146,748.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	354,545.27
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	193,340.69	0.00	0.00	0.00	0.00
280	1XXX	2XX	40,531.29	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	109,386.00	0.00	0.00	0.00
280	1XXX	6XX	77.32	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	11,209.97	0.00	0.00	0.00	0.00
Totals			245,159.27	109,386.00	0.00	0.00	0.00

354,545.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

FY2015-16

Submit ID: 0971-16516005

56 Yellowstone County

0971 Laurel H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	118,324.00	0.00	0.00	0.00	118,324.00
Land Improvements	354,284.00	0.00	0.00	0.00	354,284.00
Buildings	7,372,554.09	0.00	201,977.08	0.00	7,574,531.17
Machinery and Equipment	1,518,933.29	0.00	158,876.07	10,750.00	1,667,059.36
Totals at Historical Cost	9,364,095.38	0.00	360,853.15	10,750.00	9,714,198.53
Depreciation					
Improvement Accum	187,677.00	0.00	13,674.00	0.00	201,351.00
Building Accum	2,077,155.68	0.00	148,623.80	0.00	2,225,779.48
Machinery and Equipment Accum	929,177.18	0.00	102,994.07	10,750.00	1,021,421.25
Total Accumulated Depreciation	3,194,009.86	0.00	265,291.87	10,750.00	3,448,551.73
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,170,085.52	0.00	95,561.28	0.00	6,265,646.80

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	33,832.98	0.00	0.00
General Administration (23XX)	698.00	0.00	0.00
Operations and Maintenance (26XX)	107,764.27	0.00	0.00
Transportation (27XX)	43,896.63	0.00	0.00
Food Service (31XX)	3,886.00	0.00	0.00
Extracurricular (34XX, 35XX)	75,214.00	0.00	0.00
Total Depreciation for FY2016	265,291.88	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0971-16516005

56 Yellowstone County

0971 Laurel H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	186,515.00	7,802.00	0.00	0.00	194,317.00	0.00	194,317.00
Other Post Employment Benefits	1,438,597.50	256,202.00	0.00	0.00	1,694,799.50	0.00	1,694,799.50
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,625,112.50	264,004.00	0.00	0.00	1,889,116.50	0.00	1,889,116.50
Bond(s)							
07/14/2011	610,000.00	0.00	100,000.00	0.00	510,000.00	100,000.00	410,000.00
12/18/2008	3,005,000.00	0.00	155,000.00	0.00	2,850,000.00	160,000.00	2,690,000.00
05/07/2013	2,190,000.00	0.00	200,000.00	0.00	1,990,000.00	200,000.00	1,790,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	5,805,000.00	0.00	455,000.00	0.00	5,350,000.00	460,000.00	4,890,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0971-16516005

56 Yellowstone County

0971 Laurel H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	464,088.12	57,442.31	0.00	521,530.43
Net Pension - TRS	3,266,652.00	354,598.00	0.00	3,621,250.00